

**COUNTY OF AIKEN**  
**INFORMATION AND INSTRUCTIONS TO BIDDERS**  
**DELINQUENT TAX SALE - NOVEMBER 9, 2015**

**BY VIRTUE OF EXECUTIONS** issued by the Treasurer of the County of Aiken, the Delinquent Tax Collector has levied upon and will sell certain pieces and parcels of real property in order to collect delinquent taxes, assessments, penalties and costs. The auction is being held at the Aiken County Government Center located at 1930 University Parkway, Aiken, SC, in the Sandlapper Room on the first floor. The sale starts at 10:00 a.m., November 9, 2015, and ends at 4:00 p.m. that day. If additional days are necessary to complete the auction an announcement will be made to that effect before the close of business each day. The sale on subsequent days (if necessary) will begin promptly at 9:00 a.m. and end at 4:00 p.m.

**PAYMENT OF TAXES PRIOR TO SALE**

All real property owing delinquent taxes for the tax years 2005 through 2014 is subject to sale. In addition, current year (i.e., 2015) taxes will be included with the delinquent amount. To avoid sale, all delinquent taxes, assessments, penalties and costs must be received and processed by the County prior to 5:00 pm November 6, 2015. Personal or company checks will not be accepted. Only cash, money order, attorney's trust/escrow account check, certified checks or credit cards (with a 1.9% convenience fee) will be accepted for the payment of taxes. Property to be offered for sale will be advertised in the Aiken Standard on October 24<sup>th</sup>, October 31<sup>st</sup> and November 7, 2015, in the name of the current owner and the defaulting taxpayer, defined by the South Carolina statutes as the owner of record on December thirty-first of the year preceding the taxable year. A listing of properties being offered will be available on the county web-site [aikencountysc.gov](http://aikencountysc.gov) beginning October 1, 2015.

**BIDDER REGISTRATION**

Anyone interested in bidding on property should register with the Delinquent Tax Collector's office beginning October 1, 2015. Prospective bidders are required to show a valid driver's license or other acceptable identification and will be required to complete a Disclaimer, Acknowledgement & Release form.

The cost for registration is **Twenty Five dollars (\$25.00)** which includes an updated list, issued the day of sale, by sale #, of the properties to be auctioned.

Registration Cards must be filled out exactly the way legal documents should be issued.  
**We will not be changing information or switching bidder names on sale date(s).**

**BIDDING PROCEDURE**

Property will be auctioned by sale # (alphabetical order) to the highest bidder and must be paid for with cash, certified check or money order by 5:00 P.M. on the day of the sale. Should the bid amount not be paid by that time, the defaulting bidder is liable for not more than **Five hundred dollars (\$500.00) damages** which may be collected by the Delinquent Tax Collector. The property may then be offered for sale again. The Tax Collector shall submit the first bid on behalf of the County's Forfeited Land Commission equal to the amount of all unpaid taxes, penalties and costs for each property.

In addition to paying bids, a Tax Title fee of **\$54.00**, RMC recording fee of **\$10.00** and the **applicable Document stamps** will be collected on each property sold the day of the sale.

Receipts will be issued in the name(s) appearing on the bidder registration forms.

**SINCE THE COUNTY IS NOT LIABLE FOR THE QUALITY OR QUANTITY OF THE PROPERTY SOLD, THERE WILL BE NO REFUNDS OF BID MONEY.**

In case a defaulting taxpayer has more than one item to be sold, as soon as sufficient funds have been accrued to cover all of the defaulting taxpayer's taxes, assessment, penalties and costs, no further items will be sold. This is to protect the defaulting taxpayer from excessive redemption penalties. The bidder, however, is only entitled to the property actually sold.

Bids will be recognized from registered bidders only.

Due to limited space only registered bidders and one (1) additional person (if space is available) will be allowed into the auction area.

No Food or Drinks will be allowed.

**REDEMPTION OF PROPERTY SOLD**

The defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor has one year from the date of the sale in which to redeem the property. A redemption penalty is added to the unpaid taxes, assessments, penalties and costs which must be paid in cash, certified checks or money order to redeem the property.

On June 6, 2000, the Governor signed into law a bill amending Section 12-51-90 which now reads as follows.

**12-51-90. Redemption of real property; assignment of purchaser's interest.**

- (A) The defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor may within twelve months from the date of the delinquent tax sale redeem each item of real estate by paying to the person officially charged with the collection of delinquent taxes, assessments, penalties, and costs, together with interest as provided in subsection (B) of this section. If prior to the expiration of the redemption period, the purchaser assigns his interest in any real property purchased at a delinquent tax sale, the grantee from the successful bidder shall furnish the person officially charged with the collection of delinquent taxes a conveyance, witnessed and notarized. The person officially charged with the collection of delinquent taxes shall replace the successful bidder's name and address with the grantee's name and address in the delinquent tax sale book.
- (B) The lump sum amount of interest due on the whole amount of the delinquent tax sale based on the month during the redemption period the property is redeemed and that rate relates back to the beginning of the redemption period according to the following schedule:

Month of Redemption Period Property Redeemed	Amount of Interest Imposed
First three months	three percent of the bid amount
Months four, five, and six	six percent of the bid amount
Months seven, eight, and nine	nine percent of the bid amount
Last three months	twelve percent of the bid amount

However, in every redemption, the amount of interest due must not exceed the amount of the bid on the property submitted on behalf of the Forfeited Land Commission pursuant to Section 12-51-55.

- (C) If the defaulting taxpayer, grantee from the owner, or mortgage or judgment creditor fails to redeem the item of real estate sold at the delinquent tax sale within the twelve months provided in subsection (A) and after the passing of an additional twelve months, the tax deed issued is incontestable on procedural or other grounds.

Once property is redeemed the bidder will be notified by mail and must return the **original sale receipt** to the Delinquent Tax Collector before a refund check is issued. The bidder should allow at least thirty days for the processing of the refund.

## **VOIDING A SALE**

At any time prior to title being passed the county may void the sale of an item for any reason. The purchaser is entitled to a refund of the bid amount plus actual interest earned.

## **CONVEYING PROPERTY NOT REDEEMED**

Property not redeemed will be conveyed by Tax Title to the successful bidder within thirty days, or as soon thereafter as practicable, following the expiration of the redemption period. The purchaser will be notified in writing.

## **IMPORTANT NOTE:**

**THE PURCHASER OF PROPERTY AT A TAX SALE ACQUIRES THE TITLE WITHOUT WARRANTY AND BUYS AT HIS OWN RISK. THE COUNTY IS NOT LIABLE FOR THE QUALITY OR QUANTITY OF THE PROPERTY SOLD.**

For the bidder's own protection, it is recommended that professional advice be sought if there are any legal questions pertaining to a delinquent tax sale.